



ALAN LEBOVIDGE
COMMISSIONER

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The Commonwealth of Massachusetts
Department of Revenue
Legal Division —Litigation Bureau
P.O. Box 9565
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January 3, 2006

Mr. Tony Anastas, Clerk
U.S. District Court
John Joseph Moakley Courthouse
1 Courthouse Way, Suite 2300
Boston, Massachusetts 02210

Re: Hudson Savings Bank v. Clifford C. Austin, III, Et Als.,
U.S. District Court C.A. No. 05-11604-GAO

Dear Mr. Anastas:

Enclosed please find for filing, the Defendant, the Commonwealth of Massachusetts Commissioner of Revenue ("Commonwealth's") Motion for Leave to File Reply Memorandum, pursuant to LR, D.Mass.7.1 (B)(3), in the above-referenced action.

Copies of these documents have been served on the parties listed on the Certificate of Service attached hereto.

Thank you for you assistance.

Sincerely,

/s/Eileen Ryan McAuliffe
Eileen Ryan McAuliffe
Counsel to the Commissioner
(617) 626-3217

Enclosure
205208/ERM

**IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MASSACHUSETTS**

HUDSON SAVINGS BANK,

Plaintiff

v.

GEORGE C. AUSTIN, III, As Executor of the
Estate of George Clifford Austin, Jr., a/k/a
G. Clifford Austin, II,

GEORGE C. AUSTIN, III, As Heir of George
Clifford Austin, Jr., a/k/a G. Clifford Austin, II)

UNITED STATES OF AMERICA, and

MASSACHUSETTS DEPARTMENT OF
REVENUE,

Defendants

CIVIL ACTION NO. 05-11604-GAO
(Formerly Middlesex County Superior
Court Civil Action No. 05-01231-G)

COMMONWEALTH OF MASSACHUSETTS'S
MOTION FOR LEAVE TO FILE REPLY MEMORANDUM

Pursuant to the Local Rules of the United States District Court for the District of Massachusetts, Local Rule 7.1(B)(3), the Commonwealth of Massachusetts (“Commonwealth”), a defendant in the above-captioned interpleader action, moves for leave of the Court to submit a memorandum in reply to the United States Opposition To The Commonwealth of Massachusetts Motion To Dismiss Entire Proceeding (“Opposition”) filed on December 22, 2005. The Commonwealth requests leave of the Court to file a reply because of the complexity of the issues involved in this action. This Court has previously decided three cases presenting the issue now advanced by the Commonwealth. In its Opposition, the United States has refined arguments previously made in the procedurally-similar district court actions and the Commonwealth requests leave of the court to respond to those arguments.

Accordingly, the Commonwealth moves for leave of the Court to file a Reply

Memorandum by Friday, January 20, 2006.

**Respectfully submitted,
ALAN LEBOVIDGE
COMMISSIONER OF REVENUE**

By his attorney,

**/s/ Eileen Ryan McAuliffe
Eileen Ryan McAuliffe (BBO# 435260)
Department of Revenue
Litigation Bureau - P.O. Box 9565
100 Cambridge Street
Boston, MA 02114-9565
(617) 626-3217**

**Dated: January 3, 2006
205208/ERM**

CERTIFICATE OF SERVICE

I, Eileen Ryan McAuliffe, hereby certify that I have served copies of the within Motion For Leave To File Reply Memorandum of the Commonwealth of Massachusetts Commissioner of Revenue on the following parties by first class U.S. mail postage prepaid:

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John Joseph Moakley U.S. Courthouse
1 Courthouse Way, Suite 9200
Boston, Massachusetts 02110

Dated: January 3, 2006
205208/ERM

/s/ Eileen Ryan McAuliffe
Eileen Ryan McAuliffe

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